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December 20, 2022

Transmitted Via ECF:

Hon. Martin Glenn
U.S. Bankruptcy Court
One Bowling Green
New York, NY 10004-1408

Re: Alexander Bernard Kaspar | 22-10382-MG

Dear Chief Judge Glenn:

I am of counsel to the firm of Handel & Carlini LLP, special counsel for the Town of Putnam Valley. I have reviewed the Debtor's motion for the Bankruptcy Court to abstain. The Town of Putnam Valley has no opposition to the relief requested by the Debtor.

Respectfully,

HANDEL & CARLINI, LLP

By /s/ Lewis D. Wrobel
Lewis D. Wrobel, Esq.

/eb

Cc: Matthew Cabrera, Esq.

